PHA Financial Reporting Training: Public Housing
Introduction

- Welcome
- Course Objectives
- Purpose of the Training
- Instructor – Les Sparks, president of AHACPA
Agenda

- Session 1 – Introduction & Financial Management
- Session 2 – Financial Reporting Models and Reporting Requirements
- Session 3 – Housing Choice Vouchers and Related Programs
- Session 4 – Family Self-Sufficiency (FSS) Program
- Session 5 – Single Audit Changes
- Session 6 – Interim Public Housing Assessment System (PHAS)
Agenda

- Session 7 – Public Housing Operating Fund
- Session 8 – Capital Fund Reporting
- Session 9 – Operating Reserves and Excess Cash
- Session 10 – COCC & Elimination Columns
- Session 11 – Rental Assistance Demonstration
- Session 12 – Introduction of the REAC PHA Excel-based Upload Tool
Ground Rules

- Please Turn off Cell Phones
- Please Ask Questions
- Please Enter and Leave Quietly
- Take your Materials with you at the End of the Day
PHA - Portfolio Snapshot
Portfolio Snapshot: PHA Type

- Nationally, there are 3,854 PHAs that in total administer almost 3.6 million PH units and Housing Choice Vouchers.
- Nationally 74% of all PHAs (2,863 of 3,854) manage the Public Housing program.
- Nationally 57% of all PHAs (2,198 of 3,854) manage the Housing Choice Voucher program.
- There are 39 Moving-to-Work PHAs nationally; most manage both the PH and HCV programs.

<table>
<thead>
<tr>
<th>#</th>
<th>PHA Type</th>
<th>PHA Count</th>
<th>% of PHAs</th>
<th># of Units</th>
<th>% of Units</th>
<th>Average # of Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Combined</td>
<td>1404</td>
<td>36%</td>
<td>2,690,261</td>
<td>74%</td>
<td>1916</td>
</tr>
<tr>
<td>2</td>
<td>Public Housing Only</td>
<td>1655</td>
<td>43%</td>
<td>225,764</td>
<td>6%</td>
<td>136</td>
</tr>
<tr>
<td>3</td>
<td>Section 8 Only</td>
<td>794</td>
<td>21%</td>
<td>707,647</td>
<td>20%</td>
<td>891</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>3853</strong></td>
<td><strong>100%</strong></td>
<td><strong>3,623,672</strong></td>
<td><strong>100%</strong></td>
<td><strong>940</strong></td>
</tr>
</tbody>
</table>
Portfolio Snapshot: PH Program

<table>
<thead>
<tr>
<th>PH Size Category</th>
<th>PHA Count</th>
<th>% of PHAs</th>
<th>Low Rent Only</th>
<th># of Units</th>
<th>% of Units</th>
<th>Average # of Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 50 units</td>
<td>734</td>
<td>26%</td>
<td>608</td>
<td>21,402</td>
<td>2%</td>
<td>29</td>
</tr>
<tr>
<td>50 – 249 units</td>
<td>1433</td>
<td>50%</td>
<td>827</td>
<td>169,215</td>
<td>19%</td>
<td>118</td>
</tr>
<tr>
<td>250 – 400 units</td>
<td>294</td>
<td>10%</td>
<td>92</td>
<td>92,091</td>
<td>10%</td>
<td>313</td>
</tr>
<tr>
<td>401 – 1,250 units</td>
<td>291</td>
<td>10%</td>
<td>37</td>
<td>191,097</td>
<td>22%</td>
<td>657</td>
</tr>
<tr>
<td>More than 1,250 units</td>
<td>110</td>
<td>4%</td>
<td>7</td>
<td>405,726</td>
<td>47%</td>
<td>3688</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,862</strong></td>
<td><strong>100%</strong></td>
<td><strong>1,655</strong></td>
<td><strong>879,531</strong></td>
<td><strong>100%</strong></td>
<td><strong>307</strong></td>
</tr>
</tbody>
</table>

- Count excludes 196 PHAs who list as Low Rent or combined but have no units shown
Nationally, the HCV program is the larger of the two federal housing programs with PHAs managing almost 2.6 million vouchers or 71% of all units (compared to 1.0 million public housing units).

### Section 8 Inventory

<table>
<thead>
<tr>
<th>#</th>
<th>Section 8 Size Category</th>
<th>PHA Count</th>
<th>% of PHAs</th>
<th>Section 8 Only</th>
<th># of Vouchers</th>
<th>% of Vouchers</th>
<th>Average # of Vouchers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Less than 50 vouchers</td>
<td>150</td>
<td>7%</td>
<td>64</td>
<td>4,355</td>
<td>&lt;1%</td>
<td>29</td>
</tr>
<tr>
<td>2</td>
<td>50 – 249 vouchers</td>
<td>768</td>
<td>35%</td>
<td>328</td>
<td>103,669</td>
<td>5%</td>
<td>135</td>
</tr>
<tr>
<td>3</td>
<td>250 – 400 vouchers</td>
<td>277</td>
<td>13%</td>
<td>94</td>
<td>87,729</td>
<td>3%</td>
<td>313</td>
</tr>
<tr>
<td>4</td>
<td>401 – 1,250 vouchers</td>
<td>593</td>
<td>27%</td>
<td>198</td>
<td>423,733</td>
<td>16%</td>
<td>709</td>
</tr>
<tr>
<td>5</td>
<td>More than 1,250 vouchers</td>
<td>410</td>
<td>18%</td>
<td>105</td>
<td>1,949,058</td>
<td>76%</td>
<td>4,754</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>2,198</td>
<td>100%</td>
<td>789</td>
<td>2,568,544</td>
<td>100%</td>
<td>1,169</td>
</tr>
</tbody>
</table>

Total

Nationally, the HCV program is the larger of the two federal housing programs with PHAs managing almost 2.6 million vouchers or 71% of all units (compared to 1.0 million public housing units).
Common PHA Findings
Insufficient Internal Controls

- Misuse use of **credits cards, petty cash and vehicles**
- Lack of **internal control policies** or policies were not followed
  - **Travel** policies were not followed
- Improper use / monitoring of **times sheets** resulting in overpayment of unused leave for staff that had left the PHA
- **Bank reconciliations** not completed timely
- **Tenant account receivables and FSS escrow** balances improperly carried on the books because the subsidiary ledger was not reconciled to the general ledger
- Lack of **segregation of duties**
- **Conflict of interest**
- Lack of **Board oversight**
Ineligible Program Expenses

- **Improper cost allocation** (lack of adequate documentation) as federal programs were charged for more than the program’s fair share of expenses
- **Lack of supporting documentation** for transactions, such as a vendor payment
- **Procurement policy** was not followed or needs to be updated
- **Use of funds for personal use**
- **Unreasonable salaries**
● Improper Financial Management

■ While the PHA followed its policy, the policy is inappropriate or not current (non-compliant). Examples include:
  ♦ FSS escrow accounts not held in a separate bank account, PHA policy allowed employee payroll advances, and the Executive Director received an unreasonable amount of salary.

■ Lack of planning or follow-through (normally associated with actions of senior management (i.e., Executive Director)). Examples include:
  ♦ PHA failed to complete and file its audit within nine months, operating budget not prepared/approved before the start of the fiscal year, CFP drawdowns not requested in a timely manner.

■ Issues related to the PHA likely due to not understanding program rules. Examples include:
  ♦ Ineligible costs, FSS participants not notified of their FSS escrow balances, and Declaration of Trusts were not renewed.
Rent Calculations and Tenant Files

- Rent Calculation Errors
  - Wrong payment standards were used
  - 50058 reflects different amounts than income and assets information in the tenant file
  - Medical expense deductions were incorrectly calculated
  - Wrong utility allowance schedule applied to the unit (which was the most common finding)
  - Utility allowance schedule was outdated
Rent Calculations and Tenant Files (continued)

• Rent Calculation – Other Errors
  ▪ Findings related to rent reasonableness standards were not properly applied, resulting in overpayments of HAP to the landlords.
  ▪ Unexplained / unsupported payments to landlords
  ▪ Ineligible person allowed into the program
  ▪ Recertifications not completed in a timely manner

• Tenant Files – Improper Documentation in Tenant Files
  ▪ 3rd party income verification not in the file
  ▪ Income discrepancies not documented
  ▪ No community service documentation
  ▪ No background check information
  ▪ No lease
HUD’s OIG Report: Oversight of Small PHAs (2015-FW-0802)

- Report concluded that there was a high risk associated with small and very small PHAs.
- Of the 26 PHAs that were reviewed, 24 had common violations of HUD and other requirements
  - Did not have adequate financial controls (18 housing agencies); including mis-use of funds, financial conflicts of interest, and other similar issues, some of which resulted in criminal charges
  - Did not follow procurement regulations or maintain documentation to support the PHA’s procurement functions (15 housing agencies)
  - Did not properly administer tenant rents (7 housing agencies)
PIH - Quality Assurance Division Reviews

- QAD Review Results – Root Cause of PHA Reporting Errors

- **Lack of Knowledge of Reporting Requirements** - 44%
- **Data Entry Error** - 20%
- **MIS Limitations/Improper Reports** - 11%
- **Lack of Quality Control & Procedures** - 8%
- **Unknown** - 17%
Program Requirements
Program Requirements

- **Law**: Usually not self-implementing, typically needs new regulation or regulatory change to become effective.

- **HUD Federal Regulations (24 CFR xxx)**: Further defines and clarifies law.

- **PIH Notices**: Clarifies and provides implementation detail of regulation.

- **Annual Contribution Contract**: Binding legal agreement between HUD and PHA. Establishes / defines requirements.
  - Major programs (i.e., Public Housing, Capital Fund, HCV) have their own ACC.

- **HUD handbooks, website postings, accounting briefs, etc.** Provides data, information best practices, examples, safe harbors.

Session 1: Introduction
Program Requirements

- Other Federal Regulation
  - OMB (2 CFR 200)
  - Labor (Employee Management and Pay)
  - IRS (Tax Credits, Non-profits)

- State and Local Law

- Operating Budget

- PHA Policy

- The most strict guidance must be followed

Session 1: Introduction
Public Housing ACC

- Requires PHA to operate all projects covered under the ACC in accordance with requirements listed in the following:
  - ACC Contract
  - Title 24 of the Code of Federal Regulations
  - Additional HUD Notices (PIH Notices, etc.)

- A Number of Important Financial Provisions
  - Depository Agreement
  - Establishment of General Fund
  - Further defines program income
  - Defines allowable investments
  - Defines insurance requirements
  - Limits payments to Board members
  - Provide for government access to PHA’s books and records
  - Requires cooperative agreement with local government body
  - Provides for HUD remedies for non-compliance

- Currently being re-issued
2 CFR 200 & Eligible Costs
Office of Management and Budget Regulation *(Most Requirements Not New)*

- The purpose of the regulation is to provide uniform administrative requirements, cost principles, and audit requirements for Federal awards to all non-Federal entities.
- Merged and updated various OMB circulars into one rule, most notably, the following guidance are now part of 2 CFR 200:
  - 24 CFR 85 (Common Rule)
  - OMB Circular A-87 (Cost Principles for State, Local, and Indian Tribal Governments)
  - OMB Circular A-133 (Audits of States, Local Governments, & Non-Profit Organizations)
- Official Title of 2 CFR 200: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
  - Referred to as “Uniform Guidance” and the “Single Audit Act”
2 CFR 200 – Eligible Cost Guidelines

- Must be necessary and reasonable for efficient administration of Federal awards
- Must be allocable to Federal awards (i.e., an eligible use of the federal grant)
- Must conform to limitations set forth under other governing regulations
- Must be adequately documented
- Must be authorized or not prohibited under State or local laws
- Must be consistent with other activities of the governing unit
- Must be charged consistently between programs for similar expenditures
- Cost must be reasonable such that the cost does not exceed that which would be incurred by a prudent person.
  - Consideration will be given to the following factors:
    - Cost is ordinary and necessary;
    - Sound business practices, arms length transaction; and
    - Whether the individuals involved acted with prudence in their responsibility to the governmental unit
The Executive Director wants to purchase a desk for their office. The ED is looking at buying one of the four desks shown below. **What desk would you recommend and what did you consider in making your recommendation?**

<table>
<thead>
<tr>
<th>#</th>
<th>Desk</th>
<th>Desk Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>Paramount 72&quot; Desk Gray - $250</strong></td>
<td>Description - 1 inch thick scratch resistant laminate work surfaces; 2-3/16&quot; diameter cable management opening and modesty panel and adjustable leveling glides.</td>
</tr>
<tr>
<td>2</td>
<td><strong>The Harbor View L-desk - $500</strong></td>
<td>Description - Engineered wood with a melamine top surface; Pull-out keyboard tray and two utility drawers; One file drawer that accepts hanging files; Storage area designed to hold a CPU tower. Hutch has two concealed storage areas along with one wide storage shelf.</td>
</tr>
<tr>
<td>3</td>
<td><strong>Sauder Executive Office Set - $2,000</strong></td>
<td>Description - Set includes an executive desk, a credenza and hutch, a lateral file; two tone laminate surfaces. Credenza w/ two drawer mobile file and a three-drawer mobile file. Credenza hutch w/ four hidden storage cabinets and four open cubbies. Lateral file w/ two file drawers. All of the drawers lock for security.</td>
</tr>
<tr>
<td>4</td>
<td><strong>Belmont L-Shape Executive Desk - $4,500</strong></td>
<td>Description – Cherry wood. Base moulding and double reeded crown moulding; fully locking and extending drawers w/ felt liner (75 lb. load capacity); drawers accept letter, legal side-to-side and letter front-to-back files; tower CPU storage cabinet in return component w/ power manager; and mortise and tenon construction with wood cleats.</td>
</tr>
</tbody>
</table>
2 CFR 200 – Specific Ineligible Costs

- **Automobiles**
  - That portion of automobile costs furnished by the PHA that relates to personal use by employees (including transportation to and from work) is unallowable.

- **Alcoholic Beverages**
  - Costs of alcoholic beverages are unallowable.

- **Entertainment Costs**
  - Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable.

- **Fines, penalties, damages and other settlements**
  - Costs resulting from PHA violations of, alleged violations of, or failure to comply with, Federal, state, local laws and regulations are unallowable.

- **Goods or services for personal use**
  - Costs of goods or services for personal use of the PHA's employees are unallowable.

- **Interest**
  - Interest costs for interest on borrowed capital are unallowable.
  - Interest costs for the acquisition or replacement of capital assets are allowable.
Cost Allocation Plan

- A documented plan to allocate indirect costs and sometimes front-line costs to various programs.
- A cost allocation plan must be mathematically supported using cost drivers to determine the rate.
  - The allocation plan cannot be estimated.
- Cost drivers typically used include:
  - Direct payroll cost
  - Number of units
  - Tenant case load
  - Office space
## Example of Cost Allocation

<table>
<thead>
<tr>
<th>Description</th>
<th>Number of Units</th>
<th>% of Units</th>
<th>Monthly Charge to Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly Salary</td>
<td></td>
<td></td>
<td>$6,000</td>
</tr>
<tr>
<td>Programs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Housing</td>
<td>100</td>
<td>50%</td>
<td>$3,000</td>
</tr>
<tr>
<td>Rural Housing</td>
<td>60</td>
<td>30%</td>
<td>$1,800</td>
</tr>
<tr>
<td>Other Housing</td>
<td>40</td>
<td>20%</td>
<td>$1,200</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100%</td>
<td>$6,000</td>
</tr>
</tbody>
</table>
Common Cost Allocation Problems

- Cost allocation plans are not supported.
- Costs are not allocated as described in the allocation plan.
- Cost drivers used do not adequately allocate costs in a fair method between the programs.
  - New allocation methodology used to help ensure program expenses can be covered by program revenue (cost shifting) but allocation method is not reasonable.
- Indirect costs (overhead) charged to a grant or program are above the allowed amount.
  - Some grants do not allow any indirect cost to be charge to the grant (i.e. HUD’s FSS Coordinator grant).
Reasonable Cost Allocation?

● Facts
  ■ A PHA administers two programs - 600 Low Rent units and 400 Rural Development units
  ■ The PH cost of the Executive Director is allocated at a rate of 60% (600/1,000 units)
    ♦ Question - Does this cost allocation appear to be adequate?

● Facts
  ■ A PHA administers two programs – 600 Low Rent units and 400 Housing Choice vouchers
  ■ The PH cost of the Executive Director is allocated at a rate of 60% (600/1,000 units)
    ♦ Question - Does this cost allocation appear to be adequate?
Eligible Cost Summary

Eligible Cost

Yes

Is the Cost Allowed?
Laws, Regulations, Guidance

Is the Cost Documented?
Procurement / Accounting

Is the Cost Equitable?
"True" Cost of the Program

Is the Cost Necessary?
Reaches Current Program Goals

Is the Cost Reasonable?
Prudent Person Standard

No

Non-Eligible Cost
Waste, Fraud, and Abuse
Not At My PHA

● (Commissioner Name) was arrested back in February in connection to a fraud and money laundering investigation related to the (PHA Name). He was charged with wire fraud, conspiracy to commit wire fraud, money laundering, and conspiracy to commit money laundering.

● (Former Commissioner Name) of the Board of Commissioners of the (PHA Name) was convicted by a jury on Tuesday of multiple corruption charges.

● (PHA Employee Name), a housing authority employee, used money intended to help the poor, disabled and needy to pay for cruises, cars, jewelry, cable and even a prom dress. She plead guilty in U.S. District Court to wire fraud for diverting into her own hands nearly $150,000 in funds meant for improvements on low-rent housing.

● Federal auditors would be arriving at (PHA Name) offices to conduct an investigation following a report from the Office of Inspector General last month that determined the agency had written off $2 million in accounts receivables and could not account for another $200,000 in additional write-offs. Surveillance video shows (ED Name) on at least two separate occasions removing documents from file cabinets in a common outer office area and disposing of them after cursory inspection.
Association of Certified Fraud Examiners - 2018 National Report

● 89% of fraud committed was asset misappropriation.
  ■ Normally billing schemes and check tampering schemes
  ■ Where the organization had cash transactions, fraud from misappropriation of cash was the largest scheme.

● Median duration of fraud scheme was 18 months.

● 28% of all fraud was committed most frequently in small organizations (fewer than 100 employees).
  ■ 30% of the fraud was committed by owner / executive.
  ■ Median loss is $200,000.

● Of the 15 industries surveyed, the government and public and administration industry had the 3rd highest cases of fraud at 11.8%.
  ■ 50% of fraud is corruption (bribery, kickbacks, bid rigging conflicts of interest, illegal gratuities) in the government and public and administration industry.

● In 95% of the cases, the perpetrator took some effort to conceal the fraud.
  ■ Most common concealment was creating and altering physical documents and records.
How Did Fraud Occur?
- Lack of Internal Controls (30%)
- Override of Existing Controls (19%)
- Lack of Management Review (18%)
- Poor Tone/Culture at the Top (10%)
- All Other (23%)

Fraud detection method
- Tip (40%)
- Various Internal Controls (22%)
- Internal Audit (15%)
- By Accident (7%)
- External Auditor (4%)
- All Other (12%)
Defining Waste, Fraud, and Abuse

**Waste**
- Government funded activity (i.e. taxpayer dollars) not receiving reasonable value for the money used due to an inappropriate act or omission by the PHA
- Relates to mismanagement, inappropriate actions and inadequate oversight

**Fraud**
- Illegal act that involves obtaining something of value through willful misrepresentation
- Willful misrepresentation includes false representation of facts, false or misleading allegations/statements, or concealment of that which should have been disclosed
- Associated with accounting irregularities (fraudulent financial reporting) or misappropriation of assets

**Abuse**
- Behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary business practice given the facts and circumstances
- Misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate
There is a 300-unit project where all the faucets in the units were very old, resulting in a high number of work-orders each year to fix leaks and other related problems.

Working with the maintenance lead, the property manager purchased 300 kitchen faucets with the goal that over the course of the spring and summer, a new faucet would be installed in each unit, eliminating the problem.

The overall implementation plan:
- The overall implementation plan was that when a tenant called in a work order for a kitchen faucet, maintenance would replace the faucet, regardless of the problem.
- Maintenance would also replace the faucet anytime a work order was called in by a tenant, since maintenance would be in the unit anyway. This would leave a small group of units where a new faucet has not been installed.
- For these units, maintenance would provide notice to the tenant that they would be replacing the faucet.
In February, the property manager purchased 300 kitchen faucets at the cost of $24,000 ($80.00 per faucet – no discount).

Maintenance staff at this project has a history of buying substantial amounts of materials that never gets used and the project has very poor inventory controls.

At the end of August, only 70 faucets were installed with 230 faucets still waiting to be installed in the units. There were 210 in inventory.

Maintenance could not provide a report showing in which units the 70 faucets were installed.

Has waste occurred in this case?
Waste is defined as government funded activity not receiving reasonable value for the money used due to an inappropriate act or omission by the PHA.
Deterrents to Waste, Fraud and Abuse

- The responsibility for the prevention and detection of fraud, waste, and abuse rests primarily with the Board and management.
- A PHA culture that embodies integrity, ethical values, and accountability along with proper effective internal controls is the single most successful deterrent to waste fraud and abuse.
Sample of Circumstances that Increase the Possibility of Waste, Fraud, and Abuse

- Is there a lack of appropriate PHA management oversight (for example, inadequate supervision or inadequate monitoring of remote locations)?

- Inadequate procedures (i.e., criminal background checks, credit checks, reference calls, etc.) to screen job applicants for positions where employees have access to assets susceptible to misappropriation?

- Is there evidence of the following?
  - Lack of availability of other than photocopied documents when original documents should exist
  - Inconsistent, vague, or implausible responses from PHA management or employees arising from inquiries or analytical or data analysis procedures
  - Handwritten alterations to documentation, or handwritten documentation that ordinarily is electronically printed

- (See Handout 1)
Sample Conditions or Events that Increase the Risk of Irregularities

- Is there a motivation for PHA management to engage in fraudulent financial reporting? For example:
  - Executive Director compensation contingent upon achieving performance targets
  - Aggressive use of accounting practices to achieve performance targets

- Has there been a failure by PHA management to display and communicate an appropriate attitude regarding internal control and the financial reporting process? For example:
  - PHA management is dominated by a single person or small group without effective oversight
  - Inadequate monitoring of significant controls or failure to correct material weaknesses in controls
  - PHA management disregards regulatory authorities

- Are there inadequate computer skills among relevant PHA staff and/or the concentration of computer knowledge in a individual or a few individuals?

- (See Handout 2)
The Financial Management Concept
What is Financial Management?

- Financial Management refers to the planning, directing, monitoring, organizing, and controlling of the monetary resources of an organization.

- Objectives of Financial Management
  - To ensure a regular and adequate supply of funds
  - To ensure optimum use of funds
  - To ensure safety of investments and assets
  - To plan sound capital outlays
  - To comply with laws and regulations
PHA Culture and Effective Controls

- The Board and management’s directives, attitudes, and behavior reflect the integrity and ethical values expected throughout the PHA.
- The Board and management actions demonstrate the PHA’s values, philosophy, and operating style, which sets the tone and culture throughout the PHA and is fundamental to an effective internal control system.
- Tone and culture at the PHA is either the top driver or largest barrier to effective internal controls and management.
- Management must enforce accountability of staff through:
  - Clear communication of expectations and outcomes
  - Performance appraisals
  - A fair system of rewards and disciplinary actions
Financial Management Framework

PHA Environment
- Board Governance
- PHA Culture (i.e., Senior Leadership, Ethical Behavior)
- Staffing and Service Delivery Model
- Understanding the Operating Environment / Regulations
- Understanding the Eligible Uses of Funds

Financial Controls
- Operating and Capital Budgets
- Quality Control and Monitoring Processes
- Financial Policies and Procedures

Financial Management Tools
- Financial Statements and the Annual Audit
- Use of Fee Accountants and Financial Consultants
- Budget to Actual Reports
- Monitoring Reports
- Review and Inspections